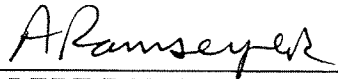


ANALYSIS

This ordinance amends Title 4 - Revenue and Finance of the Los Angeles County Code, section 4.04.020, to clarify that the requirement to present a claim applies to suits for refunds of taxes asserted against the County. In addition, section 4.04.050 is amended to specify that a class claim may only be presented provided that it is signed and verified by each member of the class within the time required by Government Code section 911.2.

RAYMOND G. FORTNER, JR.
County Counsel

By: 
ALBERT RAMSEYER
Principal Deputy County Counsel
Government Services Division

AR:lm
[Requested 1/4/07]
[Revised 1/18/07]

ORDINANCE NO. _____

An ordinance amending Title 4 – Revenue and Finance of the Los Angeles County Code, relating to claims and actions.

The Board of Supervisors of the County of Los Angeles ordains as follows:

SECTION 1. Section 4.04.020 is hereby amended to read as follows:

4.04.020 Claims – Suits for money or damages – Claim prerequisites.

No suit for money, ~~or damages,~~ or tax refunds may be brought against the county on a cause of action for which this chapter requires a claim to be presented until a written claim therefore has been filed and acted upon in conformity with this chapter and Sections 945.4 and 945.6 of the Government Code.

SECTION 2. Section 4.04.050 is hereby amended to read as follows:

4.04.050 Claims -- Presentation and contents.

A signed, written claim shall be presented to the county of Los Angeles by mailing or delivering it to the clerk of the board of supervisors, or to the county auditor-controller, or to the board of supervisors by the claimant or by the claimant's authorized agent. The claim shall conform to the requirements of Section 910 of the Government Code or of a form provided by the county, if such claim form is provided. A claim filed for or on behalf of a class of taxpayers shall do all of the following:

- (1) Be accompanied by each taxpayer's written authorization to be a member of the class or to be represented by the authorized agent.

- (2) Be signed and verified by each taxpayer or the taxpayer's authorized agent within the time specified for the presentation of claims as set forth in Government Code section 911.2.
- (3) Set forth the amount individually claimed by each taxpayer, together with the basis of computation of that amount.

[404050ARCC]

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